IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE SIXTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17484 of 2004

Between:

Bhupati Sadanandam S/o.Buchaiah
R/o.H.No.10-4-65, Girmajipet Warangal.

..... PETITIONER

AND

1 Deputy Commercial Tax Officer, Warangal.
2 Commercial Tax Officer, Warangal.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ, order or direction more particularly one in the nature of writ of Mandamus declaring the Notice of Attachment issued by the 1st respondent in Rc.No.WGL/B3/274/98 dated.3.9.2004 published in Warangal District Gazette under Extraordinary Vide Gazette No.32/WGL/2004 dated 3.9.2004, whereunder demanding the petitioner to pay the C.S.T. amount of Rs.27,98,678/- without verifying the C-Forms produced before him, as illegal, arbitrary null and void and also violative of Principles of natural justice and consequently direct the 1st Respondent to accept the A.P.G.S.T due amount of Rs.84,923/- in instalment.

Counsel for the Petitioner:SMT.S.V.INDIRA

Counsel for the Respondents: SPL GP FOR COMMERCIAL TAX

The Court at the stage of admission made the following ORDER:

Heard learned counsel for the parties. Counter has been filed.

Notice of attachment under Section 27 of the Andhra Pradesh Revenue Recovery Act has been challenged in this writ petition. Recovery is ordered on the basis of assessment for the years 1992-93, 1997-98, 1998-99 and 1999-2000. The orders of assessment have become final. They have not been challenged by way of appeals or by way of any other proceedings.

In these circumstances, we do not think that this Court can interfere at this stage.

The writ petition is misconceived and is accordingly dismissed. However, if the petitioner has any other remedy available in law, he is at liberty to take recourse to such remedies. No costs.

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(BILAL NAZKI, J)

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(S.ANANDA REDDY, J)

6th OCT, 2004.

Kvni/vrn

To

1 The Deputy Commercial Tax Officer, Warangal.
2 The Commercial Tax Officer, Warangal.

3 Two CCs to the Special Government Pleader for Commercial Taxes, A.P.High Court Buildings, Hyderabad (OUT)

4 Two CD copies.